

RICHARD PHILLIPS (*In pro per*)

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

*In re:*

CELSIUS NETWORK LLC, *et al.*<sup>1</sup>

Debtor.

**Case No. 22-10964 (MG)**

**Chapter 11  
(Jointly Administered)**

**APPELLANT'S DESIGNATION OF THE RECORD  
AND STATEMENT OF ISSUES TO BE PRESENTED ON APPEAL**

Pursuant to Federal Rule of Bankruptcy Procedure 8009, **Appellant**, Richard Phillips, respectfully designates the following items to be included in the Record on Appeal in connection with the *Notice of Appeal* [**Docket No.** 4039] filed on November 27, 2023. Appellant reserves its right to designate additional items for inclusion in the record or restate or modify issues presented on appeal. For items designated, the designation includes all documents referenced within the particular document number including, without limitation, all statements, appendices, exhibits, attachments, declarations, and/or related affidavits.

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

**Documents To Be Included In Record On Appeal**

<b>Docket Number</b>	<b>Description</b>
3319	Fourth Amended Plan / Fourth Notice of Filing of Revised Joint Chapter 11 Plan of Reorganization of Celsius Network LLC and Its Debtor Affiliates filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3320	Third Amended Disclosure Statement filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3332	Fourth Amended Disclosure Statement for the Joint Chapter 11 Plan of Reorganization of Celsius Network LLC and Its Debtor Affiliates (related document(s)[3320], [3223], [3117], [2902]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3356	Statement / Notice of Discovery Schedule for Confirmation Hearing (related document(s)[3337], [3332], [3319]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3444	Statement / / Third Notice of Filing of Plan Supplement (related document(s)[3273]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3478	Order Signed on 9/15/2023 Establishing Case Management Procedures for the Confirmation Hearing. (related document(s)[3444]) In Courtroom Confirmation Hearing to begin on 10/2/2023 at 02:00 PM at Courtroom 523 (MG), and continue as necessary. (Anderson, Deanna)
3483	Statement / Fourth Notice of Filing of Plan Supplement (related document(s)[3444], [3115], [3273]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3548	Objection (Limited) and Reservation of Rights of Rick Phillips to Debtors' Chapter 11 Plan (related document(s)[3444], [3319]) filed by Rick Phillips. (Bush, Brent)
3550	Statement / Fifth Notice of Filing of Plan Supplement (related document(s)[3332], [3319]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3551	Objection to Confirmation of Plan filed by Shara Claire Cornell on behalf of United States Trustee. (Cornell, Shara)
3560	Declaration of Brian Karpuk Regarding the Solicitation and Tabulation of Votes on the Joint Chapter 11 Plan of Reorganization of Celsius Network LLC and Its Debtor Affiliates (related document(s)[841], [3514], [3337], [3319]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3574	Declaration / Amended Declaration of Brian Karpuk Regarding the Solicitation and Tabulation of Votes on the Joint Chapter 11 Plan of Reorganization of Celsius Network LLC and Its Debtor Affiliates (related document(s)[3337], [3560], [3319]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3577	Amended Plan / Modified Joint Chapter 11 Plan of Reorganization of Celsius Network LLC and Its Debtor Affiliates (related document(s)[3319]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3581	Declaration / Declaration of Christopher Ferraro, Interim Chief Executive Officer, Chief

	Restructuring Officer, and Chief Financial Officer of the Debtors, in Support of Confirmation of the Joint Chapter 11 Plan of Reorganization of Celsius Network LLC and Its Debtor Affiliates (related document(s)[3577]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3582	Declaration / Declaration of Robert Campagna in Support of Confirmation of the Joint Chapter 11 Plan of Reorganization of Celsius Network LLC and Its Debtor Affiliates (related document(s)[3577]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3583	Statement / Sixth Notice of Filing Plan Supplement (related document(s)[3577]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3584	Declaration of Mark Robinson in Support of Confirmation of the Joint Chapter 11 Plan of Reorganization of Celsius Network LLC and Its Debtor Affiliates (related document(s)[3319]) filed by Aaron Colodny on behalf of The Official Committee of Unsecured Creditors. (Colodny, Aaron)
3676	Statement /Potential Exhibits for Cross-examination of Witnesses filed by Richard Phillips. (Suarez, Aurea)
3590	Declaration / Ninth Declaration of Gregory F. Pesce in Support of The Official Committee of Unsecured Creditors' Application for Entry of an Order Authorizing the Employment and Retention of White & Case LLP as Counsel Effective as of July 29, 2022 (related document(s)[2533], [814], [2140], [1215], [2589], [1727], [2100], [603]) filed by Aaron Colodny on behalf of The Official Committee of Unsecured Creditors. (Colodny, Aaron)
3680	Statement /Amended Potential Exhibits for Cross-examination of Witnesses (related document(s)[3676]) filed by Richard Phillips. (Suarez, Aurea)
3691	Statement / Official Committee of Unsecured Creditors' Witness List and Supplemental Exhibit List for October 4, 2023 Confirmation Hearing (related document(s)[3319]) filed by Aaron Colodny on behalf of The Official Committee of Unsecured Creditors. with hearing to be held on 10/4/2023 at 09:00 AM at Courtroom 523 (MG) (Colodny, Aaron)
3693	Transcript regarding Hearing Held on 10/2/2023 At 2:13 PM RE: Hybrid Confirmation Hearing.; Etc. Remote electronic access to the transcript is restricted until 1/2/2024. The transcript may be viewed at the Bankruptcy Court Clerks Office. [Transcription Service Agency: Veritext Legal Solutions.]. (See the Courts Website for contact information for the Transcription Service Agency.) (RE: related document(s) [3644], [3635]). Notice of Intent to Request Redaction Deadline Due By 10/10/2023. Statement of Redaction Request Due By 10/24/2023. Redacted Transcript Submission Due By 11/3/2023. Transcript access will be restricted through 1/2/2024. (Ramos, Jonathan)
3694	Statement /List of Exhibits upon which they may rely at the hearing, reserving the right to identify additional exhibits, including but not limited to rebuttal and impeachment exhibits, prior to the conclusion of the hearing. filed by Dmitry Kirsanov. (Suarez, Aurea)
3696	Statement /Notice of Debtors' Confirmation Hearing Witness for October 4, 2023 (related document(s)[3577], [3609]) filed by Joshua Sussberg on behalf of Celsius Network LLC. with hearing to be held on 10/4/2023 at 09:00 AM at Courtroom 523 (MG) (Sussberg, Joshua)
3697	Statement /Notice of Debtors' Confirmation Hearing Demonstratives for October 4, 2023 (related document(s)[3577], [3609]) filed by Joshua Sussberg on behalf of Celsius Network

	LLC. with hearing to be held on 10/4/2023 at 09:00 AM at Courtroom 523 (MG) (Sussberg, Joshua)
3698	Letter to The Honorable Martin Glenn, dated 10/3/2023 Re: Attached Potential Exhibits for Cross-examination of Witnesses on October 4, 2023 (related document(s)[3676], [3680]) Filed by Richard Phillips. (Suarez, Aurea)
3699	Notice of Hearing (Notice of Exhibits of Cross-Examination of Robert Campagna on October 4, 2023) filed by Victor Noskov on behalf of Pharos Fund SP of Pharos Master SPC, Pharos USD Fund SP of Pharos Master SPC. (Attachments: # (1) Exhibit 1 - Campagna Cross 1 # (2) Exhibit 2- Campagna Cross 2)(Noskov, Victor)
3702	Statement / Official Committee of Unsecured Creditors' Amended Exhibit List for Confirmation Hearing (related document(s)[3319]) filed by Aaron Colodny on behalf of The Official Committee of Unsecured Creditors. (Attachments: # (1) Blackline) (Colodny, Aaron)
3706	Letter to The Honorable Martin Glenn, dated 10/3/2023 Re: Attached AMENDED Potential Exhibits for Cross-examination of Maj. Mark Robinson (related document(s)[3676], [3680], [3698]) Filed by Richard Phillips. (Suarez, Aurea)
3728	Transcript regarding Hearing Held on 10/4/2023 At 9:05 AM RE: Confirmation Hearing. Remote electronic access to the transcript is restricted until 1/4/2024. The transcript may be viewed at the Bankruptcy Court Clerks Office. [Transcription Service Agency: Veritext Legal Solutions.]. (See the Courts Website for contact information for the Transcription Service Agency.). Notice of Intent to Request Redaction Deadline Due By 10/13/2023. Statement of Redaction Request Due By 10/27/2023. Redacted Transcript Submission Due By 11/6/2023. Transcript access will be restricted through 1/4/2024. (Ramos, Jonathan)
3733	Statement / First Amended Verified Statement of The Official Committee of Unsecured Creditors of Celsius Network, et al., Pursuant to Bankruptcy Rule 2019 (related document(s)[909]) filed by Gregory F Pesce on behalf of The Official Committee of Unsecured Creditors. (Pesce, Gregory)
3737	Statement / Joint Admitted Exhibit List and List of Exhibits Where Judicial Notice is Sought for the Debtors' and the Official Committee of Unsecured Creditors' Case-in-Chief in Support of Confirmation (related document(s)[3577]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3738	Letter / Request for Clarifications, Additions, and Modifications to Confirmation Hearing Procedures (related document(s)[3577], [3356], [3478]) Filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3746	Letter to The Honorable Martin Glenn, dated 10/9/2023 Re: Comment on Request for Clarifications, Additions, and Modifications to Confirmation Hearing Procedures (related document(s)[3356], [3478], [3738]) Filed by Richard Phillips. (Suarez, Aurea)
3748	Transcript regarding Hearing Held on 10/5/2023 At 10:03 AM RE: Hybrid Confirmation Hearing.; Motion For Entry Of An Order (I) Approving The Settlement By And Between The Debtors And Walter Johnson And (II) Granting Related Relief.; Etc. Remote electronic access to the transcript is restricted until 1/8/2024. The transcript may be viewed at the Bankruptcy Court Clerks Office. [Transcription Service Agency: Veritext Legal Solutions.]. (See the Courts Website for contact information for the Transcription Service Agency.) (RE: related document(s) [3482], [3474], [3473], [3522], [3472], [3504], [3503]). Notice of Intent to

	Request Redaction Deadline Due By 10/17/2023. Statement of Redaction Request Due By 10/31/2023. Redacted Transcript Submission Due By 11/13/2023. Transcript access will be restricted through 1/8/2024. (Ramos, Jonathan)
3758	Objection to Confirmation of Plan /Limited Objection and Reservation of Rights to Debtors' Chapter 11 Plan (related document(s)[3583], [3516], [3605], [3444], [3332], [3574]) filed by Richard Phillips. (Suarez, Aurea)
3765	Order signed on 10/11/2023 Denying Richard Phillips' Request (related document(s)[3746], [3509], [3756], [3740], [3478]). (Gomez, Jessica)
3767	Motion to Join (I) In Support Of My Limited Objection And Reservation Of Rights, (II) Joinder To United States Trustee's Objection To Confirmation Of Plan, And (III) In Rebuttal To Committee's Joinder To Debtors' Confirmation Brief (related document(s)[3548], [3616], [3551]) filed by Richard Phillips. (Suarez, Aurea)
3770	Statement /Exhibit and Witness List filed by Johan Bronge. (Suarez, Aurea)
3780	Objection to Confirmation of Plan and Supporting Exhibits filed by David Schneider. (Suarez, Aurea)
3797	Order Signed on 10/12/2023 Requiring Otis Davis To Appear For Virtual Deposition. It is So-Ordered. (related document(s)[3794]) (Suarez, Aurea)
3800	Letter / Discovery Motion Regarding Confirmation Testimony & Evidence of Pro Se Creditor Richard Phillips Filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3804	Order signed on 10/13/2023 Requiring Richard Phillips to Appear for Virtual Deposition (related document(s)[3800]). (Gomez, Jessica)
3810	Objection / The Debtors' Responses and Objections to Exhibit Lists Submitted in Opposition to Confirmation of the Plan filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3814	Statement / Notice Regarding Official Committee of Unsecured Creditors' Confirmation Hearing Exhibits (related document(s)[3740], [3577], [3478], [3752]) filed by Aaron Colodny on behalf of The Official Committee of Unsecured Creditors. (Attachments: # (1) Appendix A # (2) Appendix B) (Colodny, Aaron)
3815	Statement / Debtors' Exhibits for Cross Examination for Matters Set for Hearing on October 16, 2023 filed by Joshua Sussberg on behalf of Celsius Network LLC. with hearing to be held on 10/16/2023 at 02:00 PM at Courtroom 523 (MG) (Sussberg, Joshua)
3816	Statement / Debtors' Exhibits for Cross Examination for Matters Set for Hearing on October 16, 2023 filed by Joshua Sussberg on behalf of Celsius Network LLC. with hearing to be held on 10/16/2023 at 02:00 PM at Courtroom 523 (MG) (Attachments: # (1) Exhibit 72 # (2) Exhibit 73 # (3) Exhibit 74 # (4) Exhibit 75 # (5) Exhibit 76 # (6) Exhibit 77 # (7) Exhibit 78 # (8) Exhibit 79 # (9) Exhibit 80 # (10) Exhibit 81 # (11) Exhibit 82 # (12) Exhibit 83 # (13) Exhibit 84 # (14) Exhibit 85 # (15) Exhibit 86 # (16) Exhibit 87 # (17) Exhibit 88 # (18) Exhibit 89 # (19) Exhibit 90 # (20) Exhibit 91 # (21) Exhibit 92 # (22) Exhibit 93 # (23) Exhibit 94 # (24) Exhibit 95 # (25) Exhibit 96 # (26) Exhibit 97 # (27) Exhibit 98 # (28) Exhibit 99 # (29) Exhibit 100 # (30) Exhibit 101 # (31) Exhibit 102 # (32) Exhibit 103 # (33) Exhibit 104 # (34) Exhibit 105 # (35) Exhibit 106 # (36) Exhibit 107 # (37) Exhibit 108 # (38) Exhibit 109 # (39) Exhibit 110 # (40) Exhibit 111 # (41) Exhibit 112 # (42) Exhibit 113 # (43) Exhibit 114 # (44) Exhibit 115 #

	(45) Exhibit 116 # (46) Exhibit 117 # (47) Exhibit 118) (Sussberg, Joshua)
3831	Statement /Updated Exhibit List (related document(s)[3770]) filed by Johan Bronge. (Suarez, Aurea)
3833	Statement / Debtors' Exhibits for Cross Examination for Matters Set for Hearing on October 17, 2023 filed by Joshua Sussberg on behalf of Celsius Network LLC. with hearing to be held on 10/17/2023 at 09:00 AM at Courtroom 523 (MG) (Sussberg, Joshua)
3839	Statement / Debtors' Exhibits for Cross Examination for Matters Set for Hearing on October 17, 2023 filed by Joshua Sussberg on behalf of Celsius Network LLC. with hearing to be held on 10/17/2023 at 09:00 AM at Courtroom 523 (MG) (Attachments: # (1) Exhibit 119 # (2) Exhibit 120 # (3) Exhibit 124 # (4) Exhibit 125 # (5) Exhibit 126 # (6) Exhibit 127 # (7) Exhibit 128 # (8) Exhibit 129 # (9) Exhibit 130) (Sussberg, Joshua)
3850	Transcript regarding Hearing Held on 10/16/2023 At 2:05 PM RE: Hybrid Confirmation Hearing. Remote electronic access to the transcript is restricted until 1/16/2024. The transcript may be viewed at the Bankruptcy Court Clerks Office. [Transcription Service Agency: Veritext Legal Solutions.]. (See the Courts Website for contact information for the Transcription Service Agency.). Notice of Intent to Request Redaction Deadline Due By 10/25/2023. Statement of Redaction Request Due By 11/8/2023. Redacted Transcript Submission Due By 11/20/2023. Transcript access will be restricted through 1/16/2024. (Ramos, Jonathan)
3858	Transcript regarding Hearing Held on 10/17/2023 At 9:03 AM RE: Hybrid Confirmation Hearing. Remote electronic access to the transcript is restricted until 1/18/2024. The transcript may be viewed at the Bankruptcy Court Clerks Office. [Transcription Service Agency: Veritext Legal Solutions.]. (See the Courts Website for contact information for the Transcription Service Agency.). Notice of Intent to Request Redaction Deadline Due By 10/27/2023. Statement of Redaction Request Due By 11/13/2023. Redacted Transcript Submission Due By 11/20/2023. Transcript access will be restricted through 1/18/2024. (Ramos, Jonathan)
3864	Memorandum of Law / Debtors' Supplemental Memorandum of Law in Support of Confirmation of the Joint Chapter 11 Plan of Reorganization of Celsius Network LLC and Its Debtor Affiliates and Omnibus Reply to Certain Objections Thereto (related document(s)[3577]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3869	Statement / Seventh Notice of Filing of Plan Supplement (related document(s)[3577]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3881	Statement / Notice of Filing of Confirmation Hearing Transcripts (related document(s)[3577]) filed by Joshua Sussberg on behalf of Celsius Network LLC. with hearing to be held on 10/30/2023 at 02:00 PM at Courtroom 523 (MG) (Sussberg, Joshua)
3884	Statement / Supplemental Joint Admitted Exhibit List and List of Exhibits Where Judicial Notice is Sought for the Debtors' and the Official Committee of Unsecured Creditors' Case-In-Chief in Support of Confirmation filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3885	Statement / Admitted Exhibit List and List of Exhibits Where Judicial Notice was Given for the Pro Se Creditors' Case filed by Joshua Sussberg on behalf of Celsius Network LLC.

	(Sussberg, Joshua)
3908	Response , Objection And Request For Relief To Debtors' Supplemental Memorandum Of Law In Support Of Confirmation Of The Joint Chapter 11 Plan Of Reorganization Of Celsius Network, LLC And Its Debtor Affiliates And Omnibus Reply To Certain Objections Thereto, And To The Revised Proposed Findings Of Fact, Conclusions Of Law, And Order Confirming The Modified Joint Chapter 11 Plan (related document(s)[3867], [3864]) filed by Johan Bronge. (Suarez, Aurea)
3913	Statement /Exhibit A - The draft demonstrative in the format of a PowerPoint presentation to be used in support of my Closing Argument scheduled for October 30, 2023. (related document(s)[3879], [3851]) filed by Richard Phillips. (Suarez, Aurea)
3914	Statement / Official Committee of Unsecured Creditors' Confirmation Hearing Closing Argument Presentation (related document(s)[3577], [3851]) filed by Aaron Colodny on behalf of The Official Committee of Unsecured Creditors. (Colodny, Aaron)
3915	Statement / Notice of Filing of Debtors' Confirmation Hearing Closing Presentation filed by Joshua Sussberg on behalf of Celsius Network LLC. with hearing to be held on 10/30/2023 at 02:00 PM at Courtroom 523 (MG) (Sussberg, Joshua)
3929	Statement /Closing Brief In Support Of My Limited Objection And Reservation Of Rights To Debtors Chapter 11 Plan (related document(s)[3483], [3758], [3337], [3550], [2759], [3516], [3869], [3444], [3332], [2902], [3590], [3583], [3592], [3574]) filed by Richard Phillips. (Suarez, Aurea)
3934	Declaration / Eleventh Declaration of Gregory F. Pesce in Support of The Official Committee of Unsecured Creditors' Application for Entry of an Order Authorizing the Employment and Retention of White & Case LLP as Counsel Effective as of July 29, 2022 (related document(s)[3590], [2533], [814], [2140], [1215], [2589], [1727], [2100], [603], [3625], [829]) filed by Gregory F Pesce on behalf of The Official Committee of Unsecured Creditors. (Pesce, Gregory)
3935	Statement / Eighth Notice of Filing of Plan Supplement (related document(s)[3577]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3937	Notice of Proposed Order / Notice of Filing of Further Revised Proposed Findings of Fact, Conclusions of Law, and Order Confirming the Modified Joint Chapter 11 Plan of Celsius Network LLC and Its Debtor Affiliates (related document(s)[3577]) filed by Joshua Sussberg on behalf of Celsius Network LLC. (Sussberg, Joshua)
3958	Transcript regarding Hearing Held on 10/30/2023 At 2:02 PM RE: Hybrid Closing Arguments Related To Plan Confirmation. Remote electronic access to the transcript is restricted until 1/31/2024. The transcript may be viewed at the Bankruptcy Court Clerks Office. [Transcription Service Agency: Veritext Legal Solutions.]. (See the Courts Website for contact information for the Transcription Service Agency.). Notice of Intent to Request Redaction Deadline Due By 11/9/2023. Statement of Redaction Request Due By 11/27/2023. Redacted Transcript Submission Due By 12/4/2023. Transcript access will be restricted through 1/31/2024. (Ramos, Jonathan)
3972	Findings of Fact, Conclusions of Law, and Order Signed on 11/9/2023 Confirming the Modified Joint Chapter 11 Plan of Celsius Network LLC and its Debtor Affiliates. (Anderson, Deanna)

**Statement of Issues Being Appealed**

1. Did the Bankruptcy Court err in extending discovery for the Debtor for the Confirmation Hearing, while denying the same or a similar extension to objectors, including *pro se* ones?
2. Did the Bankruptcy Court err in granting third party releases with such broad scope and breadth?
3. Did the Bankruptcy Court err in granting exculpation with such broad scope and breadth?
4. Did the Bankruptcy Court err in ruling that when a vote in favor of a plan requires consent to a release, that the release is coercive and non-consensual?
5. Did the Bankruptcy Court err in providing the same scope of releases and exculpation to the professional advisers to the Debtor and the Committee as that provided to the actual Debtor and Committee?
6. Did the Bankruptcy Court err in providing releases and exculpation to parties other than the Debtor entities?
7. Did the Bankruptcy Court err in granting the Committee's professionals the same exculpation and/or the same limits of exculpation against causes of action from the Committee as from other parties?
8. Did the Bankruptcy Court err in rejecting that a post effective date entity created by the Plan to represent the creditors, the Litigation Trust in Celsius, be allowed to investigate and pursue actions against the bankruptcy professionals regardless of the exculpation provisions and/or the limits on exculpation?

Dated: Los Angeles, California  
December 11, 2023

/s/ RICHARD PHILLIPS  
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RICHARD PHILLIPS, *Creditor*